

**2007 DRAFTING REQUEST**

**Bill**

Received: **12/20/2007**

Received By: **jkreye**

Wanted: **As time permits**

Identical to LRB:

For: **Lieutenant Governor**

By/Representing: **ben**

This file may be shown to any legislator: **NO**

Drafter: **jkreye**

May Contact:

Addl. Drafters:

Subject: **Tax, Other - sales**

Extra Copies:

Submit via email: **YES**

Requester's email: **Ben.Nuckels@Wisconsin.gov**

Carbon copy (CC:) to:

**Pre Topic:**

No specific pre topic given

**Topic:**

Sales and use tax exemption for energy efficient products purchased around Earth Day

**Instructions:**

See Attached

**Drafting History:**

<u>Vers.</u>	<u>Drafted</u>	<u>Reviewed</u>	<u>Typed</u>	<u>Proofed</u>	<u>Submitted</u>	<u>Jacketed</u>	<u>Required</u>
/P1	jkreye 12/20/2007	wjackson 12/28/2007	pgreensl 01/03/2008	_____	cduerst 01/03/2008		S&L Tax
	csundber 12/21/2007	wjackson 01/08/2008		_____	cduerst 01/03/2008		
	jkreye 01/08/2008			_____			
/1	jkreye 01/10/2008	lkunkel 01/11/2008	rschluet 01/08/2008	_____	sbasford 01/08/2008		S&L Tax

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/2			nnatzke 01/11/2008	_____	cduerst 01/11/2008	sbasford 01/15/2008	S&L Tax

FE Sent For: "12" @ intro.

<END>

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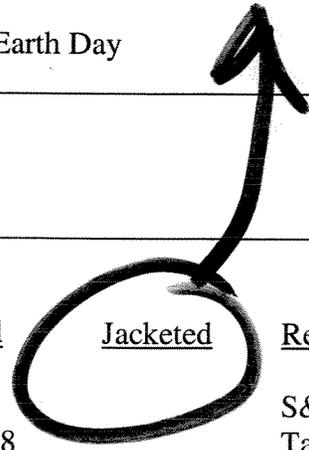
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PLEASE JACKET  
FOR  
REP.  
STRACHOTA  
Per JJK



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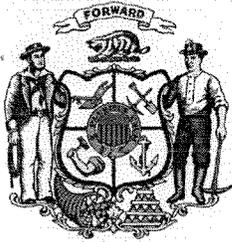
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/P1	jkreye	/pl wlj 12/28	1/3 PS	1/3 PS/TNW			

FE Sent For:

<END>



STATE OF WISCONSIN

BARBARA LAWTON  
LIEUTENANT GOVERNOR

60, 77.54 (50)

MEMO

TO	Joe Kreye, LRB
FROM	Ben Nuckels
SUBJECT	Earth Day Energy Star Tax Holiday
DATE	December 20, 2007

**Overview**

Legislation to offer a 7-day period each year – tied to Earth Day - during which Wisconsin citizens would not pay sales tax on energy star products to promote their use. During the holiday, retail sales of single items of energy star products costing less than \$1500 would be exempt from the sales tax.

**Key Provisions in a Wisconsin Bill**

- On the 7-day period beginning at 12:01 a.m., on the Saturday immediately preceding April 21 (Earth Day), sales tax may not be collected on the sale of any new energy star products
- Exemption applies only to Energy Star products for noncommercial home or personal use. The exemption does not apply when the product is purchased for trade, business, or resale.
- Similar to Florida's bill, qualified Energy Star Products (designated by the U.S. EPA or the U.S. Department of Energy) include dishwasher, clothes washer, air conditioner, ceiling fan, compact fluorescent light bulb, dehumidifier, programmable thermostat, or refrigerator.
- Similar to Florida's bill, there should be an unfair competition clause stating that any construction company, building contractor, or commercial business or entity that purchases or attempts to purchase the products as exempt would commit an unfair method of competition in violation of state law.

19 EAST, STATE CAPITOL, MADISON, WI 53702 T (608) 266-3516  
F (608) 267-3571 E [ltgov@ltgov.state.wi.us](mailto:ltgov@ltgov.state.wi.us) W [www.ltgov.wisconsin.gov](http://www.ltgov.wisconsin.gov)



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with a minimum 30 percent post-consumer fiber

By Senator Constantine

22-1383-07

1                                   A bill to be entitled  
 2           An act relating to energy efficiency;  
 3           specifying a limited period designated as  
 4           "Energy Efficient Week" during which the sale  
 5           of energy-efficient products for noncommercial  
 6           or personal use is exempt from sales tax;  
 7           providing a limitation; providing a definition;  
 8           prohibiting the purchase of products by certain  
 9           payment methods; providing that certain  
 10          purchases or attempts to purchase are unfair  
 11          methods of competition and punishable as such;  
 12          authorizing the Department of Revenue to adopt  
 13          rules; providing an effective date.

14  
 15 Be It Enacted by the Legislature of the State of Florida:

16  
 17           Section 1. The period from 12:01 a.m., October 4,  
 18 2007, through midnight, October 10, 2007, shall be designated  
 19 "Energy Efficient Week," and the tax levied under chapter 212,  
 20 Florida Statutes, may not be collected on the sale of any new  
 21 energy-efficient product having a selling price of \$1,500 or  
 22 less per product during that period. This exemption applies  
 23 only when the energy-efficient product is purchased for  
 24 noncommercial home or personal use and does not apply when the  
 25 product is purchased for trade, business, or resale. As used  
 26 in this section, the term "energy-efficient product" means a  
 27 dishwasher, clothes washer, air conditioner, ceiling fan,  
 28 incandescent or fluorescent light bulb, dehumidifier,  
 29 programmable thermostat, or refrigerator that has been  
 30 designated by the United States Environmental Protection  
 31 Agency or by the United States Department of Energy as meeting





In: 12/21/07 Wanted: soon

State of Wisconsin  
2007 - 2008 LEGISLATURE

LRB-3699/P1

JK:N:...

WLJ

PRELIMINARY DRAFT - NOT READY FOR INTRODUCTION

ECTS

Gen

INSJ  
A

1 AN ACT ...; relating to: sales and use tax exemption for energy efficient products  
2 purchased in conjunction with Earth Day.

**Analysis by the Legislative Reference Bureau**

This bill provides a sales and use tax exemption for products that satisfy the energy efficiency guidelines under the federal Energy Star program. The exemption applies to any item intended for residential use that is purchased during the seven day period beginning on the Saturday immediately preceding April 21 and for which the sales price is less than \$1,500. The exemption does not apply to items purchased by a contractor or subcontractor.

Because this bill relates to an exemption from state or local taxes, it may be referred to the Joint Survey Committee on Tax Exemptions for a report to be printed as an appendix to the bill.

For further information see the *state and local* fiscal estimate, which will be printed as an appendix to this bill.

**The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:**

3 SECTION 1. 77.54 (50) of the statutes is created to read:  
4 77.54 (50) The gross receipts from the sale of and the storage, use, or other  
5 consumption of any item of tangible personal property that satisfies the energy

**SECTION 1**

1 efficiency guidelines established by the federal environmental protection agency  
2 and the federal department of energy under the Energy Star program, if the item is  
3 for residential use and purchased during the 7-day period beginning on the  
4 Saturday immediately preceding April 21 and if the sales price or purchase price of  
5 the item is less than \$1,500. This subsection does not apply to items sold to a  
6 contractor or subcontractor.

7 **SECTION 2. Effective date.**

8 (1) This act takes effect on the first day of the 2nd month beginning after  
9 publication.

10 (END)

WS  
2-6 ↓

2007-2008 DRAFTING INSERT  
FROM THE  
LEGISLATIVE REFERENCE BUREAU

LRB-3699/Plins  
CTS:.....

1           **Insert A:**

Woff

Under the bill, it is an unfair method of competition or an unfair trade practice for a contractor or subcontractor to claim an exemption for an item purchased for other than personal use by the contractor or subcontractor.

2           **Insert 2-6:**

3           **SECTION ~~1~~ 100.20 (1w)** of the statutes is created to read:

4           **100.20 (1w)** It is an unfair method of competition or an unfair trade practice

5           for a contractor or subcontractor to claim a sales <sup>and</sup> ~~or~~ use tax exemption under s. 77.54

6           (50) <sup>✓</sup> for an item purchased for other than personal use by the contractor or

7           subcontractor.

**DRAFTER'S NOTE  
FROM THE  
LEGISLATIVE REFERENCE BUREAU**

LRB-3699/P1dn

JK. (...)

Wlj

Please review this draft carefully to ensure that it is consistent with your intent.

Joseph T. Kreye  
Legislative Attorney  
Phone: (608) 266-2263  
E-mail: [joseph.kreye@legis.wisconsin.gov](mailto:joseph.kreye@legis.wisconsin.gov)

**DRAFTER'S NOTE**  
**FROM THE**  
**LEGISLATIVE REFERENCE BUREAU**

LRB-3699/P1dn  
JK:wlj:pg

January 3, 2008

Please review this draft carefully to ensure that it is consistent with your intent.

Joseph T. Kreye  
Legislative Attorney  
Phone: (608) 266-2263  
E-mail: [joseph.kreye@legis.wisconsin.gov](mailto:joseph.kreye@legis.wisconsin.gov)

**Kreye, Joseph**

---

**From:** Nuckels, Ben - LTGOV [Ben.Nuckels@Wisconsin.gov]  
**Sent:** Tuesday, January 08, 2008 12:07 PM  
**To:** Kreye, Joseph  
**Subject:** FW: Draft review: LRB 07-3699/P1 Topic: Sales and use tax exemption for energy efficient products purchased around Earth Day

Could you amend the bill to go into effect beginning next year? (First day of the 12<sup>th</sup> month following passage)

---

**From:** Duerst, Christina [mailto:Christina.Duerst@legis.wisconsin.gov]  
**Sent:** Thursday, January 03, 2008 3:06 PM  
**To:** Nuckels, Ben - LTGOV  
**Subject:** Draft review: LRB 07-3699/P1 Topic: Sales and use tax exemption for energy efficient products purchased around Earth Day

**Following is the PDF version of draft LRB 07-3699/P1 and drafter's note.**



State of Wisconsin  
2007 - 2008 LEGISLATURE

LRB-3699/P1  
JK&CTS:wlj:pg

stays RM mtr R

PRELIMINARY DRAFT - NOT READY FOR INTRODUCTION

in 1-8-08

Today, please

Regen

- 1 AN ACT *to create* 77.54 (50) and 100.20 (1w) of the statutes; **relating to:** sales
- 2 and use tax exemption for energy efficient products purchased in conjunction
- 3 with Earth Day.

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State of Wisconsin  
2007 - 2008 LEGISLATURE

LRB-3699/1  
JK&CTS:wlj:rs

Stays R. M. W. N.

2007 BILL

or to items primarily  
for entertainment purposes that are used primarily

in 1-10-08

Reven

due FR. 1-11

V+

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